

EXHIBIT O

(Vague Tasks)

Vague Tasks Pg 2 of 6

VAGUE TASKS

Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Guch, K	5.10	980.36	4,999.84	980.36	4,999.84
Holmes, S	0.10	740.84	74.08	733.87	73.39
Marx, J	1.80	683.51	1,230.32	683.51	1,230.32
Postigo Uribe, J	0.23	290.00	66.70	290.00	66.70
Rawski, P	1.20	551.04	661.25	551.04	661.25
Surasathian, J	0.50	299.46	149.73	298.22	149.11
Wolff, A	0.17	573.89	95.65	571.51	95.25
Wolff, A	0.20	652.40	130.48	652.40	130.48
	9.30		7,408.04		7,406.33

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Delphi Steering Acquisition	0.23	290.00	66.70	290.00	66.70
Delphi Steering Acquisition	1.20	551.04	661.25	551.04	661.25
Delphi Steering Acquisition	0.20	652.40	130.48	652.40	130.48
Delphi Steering Acquisition	1.80	683.51	1,230.32	683.51	1,230.32
Delphi Steering Acquisition	5.10	980.36	4,999.84	980.36	4,999.84
Project Beam	0.10	740.84	74.08	733.87	73.39
Project Two - Asia Pacific Regional Co-ordination	0.50	299.46	149.73	298.22	149.11
Project Two - Asia Pacific Regional Co-ordination	0.17	573.89	95.65	571.51	95.25
	9.30		7,408.04		7,406.33

EXHIBIT O
VAGUE TASKS
Baker & McKenzie

DATE	ENTRY HOURS	Baker & McKenzie			Stuart Maue			TASK HOURS -	DESCRIPTION
		RATE	FEES	U.S. Dollar	RATE	FEES	U.S. Dollar		
06/03/09 Mon 1120581/1	6.10	980.36	2,941.08		980.36	2,941.08		2.20 F	MATTER NAME: Delphi Steering Acquisition 1 TELEPHONE CALLS WITH ALL PARTIES TO GO THROUGH FINAL MDA (2.2);
								3.00 F	2 DEALING WITH CHANGES FROM LOCAL COUNTRIES FOLLOWING AGREEMENT ON MDA (3);
								0.60 F	3 EXCHANGING EMAILS WITH INDIA REGARDING VARIOUS ISSUES RELATING TO THE LOCAL INDIAN LTA AND GURGOAN SITE (0.6);
								0.30 F	4 DISCUSSIONS WITH J. CROZIER REGARDING APPROACH TO CHANGES REQUIRED TO LOCAL LTAS (0.3);
06/03/09 Wed 1120581/7	2.10	980.36	2,058.76		980.36	2,058.76			[LONDON OFFICE] MATTER NAME: Delphi Steering Acquisition 1 DEALING WITH VARIOUS QUERIES REGARDING LOCAL TRANSFER AGREEMENTS AND NEXT STEPS. [LONDON OFFICE]
06/23/09 Tue 99172736/128	0.20	740.84	74.08		733.87	73.39			MATTER NAME: Project Beam 1 REVIEWING IP ISSUES; 2 DISCUSSING WITH C. GLATT.
06/05/09 Fri 1120581/443	0.30	683.51	205.05		683.51	205.05			MATTER NAME: Delphi Steering Acquisition 1 ATTENDING TO SOCIAL INSURANCE REGISTRATION ISSUES. [TOKYO OFFICE]
06/15/09 Mon 1120581/450	1.20	683.51	136.70		683.51	136.70		0.80 F	MATTER NAME: Delphi Steering Acquisition 1 REVIEWING 10.1.C OF JAPANESE LTA (0.80);
								0.20 F	2 LIAISING WITH DELPHI REVISED ARTICLE 10.1.C OF JAPANESE LTA (0.20);
								0.20 F	3 ATTENDING TO CORPORATE INFORMATION ON RHODES JAPAN (0.20). [TOKYO OFFICE]
06/17/09 Wed 1120581/453	0.30	683.51	205.05		683.51	205.05			MATTER NAME: Delphi Steering Acquisition 1 ATTENDING TO REVISED 10.1.C OF JAPANESE LTA. [TOKYO OFFICE]
06/22/09 Mon 1120581/456	0.50	683.51	341.76		683.51	341.76			MATTER NAME: Delphi Steering Acquisition 1 ATTENDING TO REVISED 10.1.C OF JAPANESE LTA. [TOKYO OFFICE]
07/02/09 Thu 1122420/172	0.50	683.51	341.76		683.51	341.76			MATTER NAME: Delphi Steering Acquisition 1 ATTENDING TO FINAL VERSION OF LOCAL TRANSFER AGREEMENT. [TOKYO OFFICE]

Guch, K

Holmes, S

Marx, J

Postigo Uribe, J

~ See the last page of exhibit for explanation

EXHIBIT O
VAGUE TASKS
Baker & McKenzie

		Baker & McKenzie		Stuart Maue					
				U.S. Dollar		U. S. Dollar			
DATE	ENTRY HOURS	HOURS	RATE	FEES	RATE	FEES	TASK HOURS -	DESCRIPTION	
Postigo Uribe, J									
06/09/09	2.50	0.10	290.00	29.00	290.00	29.00	0.40 A	MATTER NAME: Delphi Steering Acquisition	
Tue 1120581/225							0.40 A	1REVIEW EMAILS BY J LEON;	
							0.40 A	2REVIEW AND ANALYSIS OF ISSUES ON JURISDICTION CLAUSE, PARTICULARITIES OF TRANSACTION IN MEXICO AND PRE-CLOSING TRANSFERS (0.8);	
							0.40 F	3EXCHANGE EMAILS WITH T BOLSTER,REVIEW AND DISCUSS AGENDA (0.4);	
							0.25 A	4INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ;	
							0.25 A	5REVIEW MATTERS ON REAL ESTATE INVESTIGATION AND PROCEDURES, REVIEW EMAILS BY J VAZQUEZ-SILVEYRA (0.5);	
							0.10 A	6REVIEW EMAIL BY J CROZIER;	
							0.10 A	7REVIEW LABOUR MATTERS (0.2);	
							0.40 F	8REVIEW ISSUES ON LOCAL TRANSFER AGREEMENTS ADDITIONAL REPRESENTATIONS AND WARRANTIES (0.4);	
							0.20 F	9CONFERENCE CALL WITH C SALAZAR, REVIEW MATTERS ON FINDINGS ON REAL ESTATE INFORMATION AT NUEVO LEON (0.2). [MEXICO CITY OFFICE]	
06/11/09	1.00	0.13	290.00	37.70	290.00	37.70	0.20 A	MATTER NAME: Delphi Steering Acquisition	
Thu 1120581/229							0.20 A	1REVIEW MATTERS ON LOCAL TRANSFER AGREEMENTS;	
							0.20 A	2REVIEW EMAILS BY C SALAZAR, J CROZIER, M TAIGMAN AND J KANNAN;	
							0.20 A	3REVIEW MATTERS ON REPS AND WARRANTIES AND JURISDICTION (0.6);	
							0.13 A	4SEVERAL TELEPHONE CONFERENCE WITH G ADAME-ALVAREZ;	
							0.13 A	5REVIEW MATTERS ON REAL PROPERTY ISSUES;	
							0.14 A	6REVIEW LEGAL MEMORANDUM AND PROCESSES (0.4). [MEXICO CITY OFFICE]	
Rawski, P									
06/16/09	0.50	0.40	551.04	220.42	551.04	220.42	0.40 F	MATTER NAME: Delphi Steering Acquisition	
Tue 1120581/479							0.10 F	1ASSISTING IN LEASE AGREEMENTS RELATED ISSUES (0.40 HRS);	
							0.10 F	2EXCHANGING VARIOUS EMAILS REGARDING SAME (0.1 HRS). [WARSAW OFFICE]	
06/22/09	0.40	0.40	551.04	220.42	551.04	220.42		MATTER NAME: Delphi Steering Acquisition	
Mon 1120581/480								1ATTENDING TO VARIOUS ACTIONS LINKED TO CLOSING OF THE LOCAL TRANSFER AGREEMENT (INTER ALIA RELATED TO BANK ACCOUNTS). [WARSAW OFFICE]	
06/30/09	0.40	0.40	551.04	220.42	551.04	220.42		MATTER NAME: Delphi Steering Acquisition	
Tue 1120581/484								1WORKING ON FINAL EMPLOYMENT ISSUES REGARDING CLOSING. [WARSAW OFFICE]	
Surasathian, J									
06/25/09	0.50	0.50	299.46	149.73	298.22	149.11		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination	
Thu 1145843/314								1ANALYSE ISSUES RELATING TO THE TRANSFER OF SHARE.	
Wolff, A									

~ See the last page of exhibit for explanation

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VAGUE TASKS

Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS ~	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Wolff, A								
06/02/09	0.50	0.17	573.89	95.65	571.51	95.25		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination
Tue 1145843/14								1 REVIEW ANNOUNCEMENTS;
								2 LIAISE WITH A. POKE;
								3 PERUSE E-MAIL REGARDING CORPORATE FILINGS.
06/08/09	0.40	0.20	652.40	130.48	652.40	130.48		MATTER NAME: Delphi Steering Acquisition
Mon 1120581/128								1 REVIEWING STATE OF AFFAIRS IN EMPLOYMENT MATTERS;
								2 PREPARING EMAIL H HINDERER REGARDING LOCAL TRANSFER AGREEMENT CONCERNING TRANSFERRED EMPLOYEES. [BERLIN OFFICE]
Total		9.30		7,408.04		7,406.33		
Number of Entries:	16							

~ See the last page of exhibit for explanation

Vague Tasks Pg 6 of 6

VAGUE TASKS

Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U. S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
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Wolff, A	0.17	573.89	95.65	571.51	95.25
Wolff, A	0.20	652.40	130.48	652.40	130.48
	9.30		7,408.04		7,406.33

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U. S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
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(-) REASONS FOR TASK HOUR ASSIGNMENTS

A Task Hours Allocated By Fee Auditor

F FINAL BILL